

Transportation, Communications,
Electric, Gas and Sanitary Services
SIC 4011 thru 4971

SIC Code	Part	SIC Description	Size Std	NAICS Code	NAICS Description	Size Std
40		Railroad Transportation				
4011		Railroads, Line-haul Operating	1,500	482111	Line-Haul Railroads	500
4013		Railroad Switching and Terminal Establishments				
4013	pt	Beltline and Logging Railroads	500	482112	Short Line Railroads	500
4013	pt	Other	500	488210	Support Activities for Rail Transportation (pt)	\$5.0
41		Local and Interurban Passenger Transit				
4111		Local and Suburban Transit				
4111	pt	Mixed Mode Transit Systems	\$5.0	485111	Mixed Mode Transit Systems	\$5.0
4111	pt	Commuter Rail Systems	\$5.0	485112	Commuter Rail Systems	\$5.0
4111	pt	Bus and Motor Vehicle Transit Systems	\$5.0	485113	Bus and Other Motor Vehicle Transit Systems	\$5.0
4111	pt	Other Urban Transit Systems	\$5.0	485119	Other Urban Transit Systems	\$5.0
4111	pt	Airport Limousine Transportation	\$5.0	485999	All Other Transit and Ground Passenger Transportation (pt)	\$5.0
4119		Local Passenger Transportation, NEC				
4119	pt	Ambulances	\$5.0	621910	Ambulance Service (pt)	\$5.0
4119	pt	Employee Transportation	\$5.0	485410	School and Employee Bus Transportation (pt)	\$5.0
4119	pt	Sightseeing Buses and Cable and Cog Railways, Except Scenic	\$5.0	487110	Scenic and Sightseeing Transportation, Land (pt)	\$5.0
4119	pt	Special Needs Transportation	\$5.0	485991	Special Needs Transportation	\$5.0
4119	pt	Hearse Rental with Driver and Carpool and Vanpool Operations	\$5.0	485999	All Other Transit and Ground Passenger Transportation (pt)	\$5.0
4119	pt	Automobile Rental with Driver and Limousine Rental with Driver	\$5.0	485320	Limousine Service	\$5.0
4121		Taxicabs	\$5.0	485310	Taxi Service (pt)	\$5.0
4131		Intercity and Rural Bus Transportation	\$5.0	485210	Interurban and Rural Bus Transportation	\$5.0
4141		Local Bus Charter Service	\$5.0	485510	Charter Bus Industry (pt)	\$5.0
4142		Bus Charter Service, Except Local	\$5.0	485510	Charter Bus Industry (pt)	\$5.0
4151		School Buses	\$5.0	485410	School and Employee Bus Transportation (pt)	\$5.0
4173		Terminal and Service Facilities for Motor Vehicle Passenger Transportation	\$5.0	488490	Other Support Activities for Road Transportation (pt)	\$5.0
42		Motor Freight Transportation and Warehousing				
4212		Local Trucking Without Storage				
4212	pt	Solid Waste Collection Without Disposal	\$10.0	562111	Solid Waste Collection	\$10.0
4212	pt	Hazardous Waste Collection Without Disposal	\$10.0	562112	Hazardous Waste Collection	\$10.0
4212	pt	Other Waste Collection Without Disposal <i>Except</i> , Garbage and Refuse Collection, Without Disposal	\$18.5	562119	Other Waste Collection	\$10.0
4212	pt	Local General Freight Trucking Without Storage <i>Except</i> , Garbage and Refuse Collection, Without Disposal	\$18.5	484110	General Freight Trucking, Local (pt)	\$18.5
4212	pt	Household Goods Moving Without Storage	\$18.5	484210	Used Household and Office Goods Moving (pt)	\$18.5
4212	pt	Local Specialized Freight Trucking Without Storage	\$18.5	484220	Specialized Freight (except Used Goods) Trucking, Local (pt)	\$18.5
4213		Trucking, Except Local				
4213	pt	Long-distance Truckload General Freight Trucking	\$18.5	484121	General Freight Trucking, Long-Distance, Truckload	\$18.5
4213	pt	Long-distance Less Than Truckload General Freight Trucking	\$18.5	484122	General Freight Trucking, Long-Distance, Less Than Truckload	\$18.5
4213	pt	Long-distance Household Goods Moving	\$18.5	484210	Used Household and Office Goods Moving (pt)	\$18.5
4213	pt	Long-distance Specialized Freight Trucking	\$18.5	484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	\$18.5
4214		Local Trucking with Storage				
4214	pt	Local General Freight Trucking with Storage	\$18.5	484110	General Freight Trucking, Local (pt)	\$18.5
4214	pt	Local Household Goods Moving	\$18.5	484210	Used Household and Office Goods Moving (pt)	\$18.5
4214	pt	Local Specialized Freight Trucking with Storage	\$18.5	484220	Specialized Freight (except Used Goods) Trucking, Local (pt)	\$18.5
4215		Courier Services Except by Air				
4215	pt	Hub and Spoke Intercity Delivery	\$18.5	492110	Couriers (pt)	1,500

**Transportation, Communications,
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SIC 4011 thru 4971**

4215	pt	Local Delivery	\$18.5	492210	Local Messengers and Local Delivery	\$18.5
4221		Farm Product Warehousing and Storage	\$18.5	493130	Farm Product Warehousing and Storage	\$18.5
4222		Refrigerated Warehousing and Storage	\$18.5	493120	Refrigerated Warehousing and Storage (pt)	\$18.5
4225		General Warehousing and Storage				
4225	pt	General Warehousing and Storage	\$18.5	493110	General Warehousing and Storage (pt)	\$18.5
4225	pt	Miniwarehouses and Self-Storage Units	\$18.5	531130	Lessors of Miniwarehouses and Self-Storage Units	\$18.5
4226		Special Warehousing and Storage, NEC				
4226	pt	Fur Storage	\$18.5	493120	Refrigerated Warehousing and Storage (pt)	\$18.5
4226	pt	General Warehousing in Foreign Trade Zones	\$18.5	493110	General Warehousing and Storage (pt)	\$18.5
4226	pt	Other	\$18.5	493190	Other Warehousing and Storage	\$18.5
4231		Terminal and Joint Terminal Maintenance Facilities for Motor Freight Transportation	\$5.0	488490	Other Support Activities for Road Transportation (pt)	\$5.0
43		U.S. Postal Service				
4311		United States Postal Service		491110	Postal Service (pt)	\$5.0
44		Water Transportation				
4412		Deep Sea Foreign Transportation of Freight	500	483111	Deep Sea Freight Transportation Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4424		Deep Sea Domestic Transportation of Freight	500	483113	Coastal and Great Lakes Freight Transportation (pt) Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4432		Freight Transportation on the Great Lakes - St. Lawrence Seaway	500	483113	Coastal and Great Lakes Freight Transportation (pt) Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4449		Water Transportation of Freight, NEC	500	483211	Inland Water Freight Transportation Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4481		Deep Sea Transportation of Passengers, Except by Ferry				
4481	pt	Deep Sea Passenger Transportation	500	483112	Deep Sea Passenger Transportation Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4481	pt	Coastal and Great Lakes Passenger Transportation	500	483114	Coastal and Great Lakes Passenger Transportation (pt) Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4482		Ferries				
4482	pt	Coastal and Great Lakes Ferries	500	483114	Coastal and Great Lakes Passenger Transportation (pt) Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4482	pt	Inland Water Ferries	500	483212	Inland Water Passenger Transportation (pt) Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4489		Water Transportation of Passengers, NEC				
4489	pt	Water Taxis	500	483212	Inland Water Passenger Transportation (pt) Except , Offshore Marine Air Transportation Services	500 \$20.5 ¹⁵
4489	pt	Airboats, Excursion Boats, and Sightseeing Boats	500	487210	Scenic and Sightseeing Transportation, Water (pt)	\$5.0
4491		Marine Cargo Handling				
4491	pt	Dock and Pier Operations	\$18.5	488310	Port and Harbor Operations (pt)	\$18.5
4491	pt	Except Dock and Pier Operations	\$18.5	488320	Marine Cargo Handling	\$18.5
4492		Towing and Tugboat Services	\$5.0	488330	Navigational Services to Shipping (pt)	\$5.0
4493		Marinas	\$5.0	713930	Marinas	\$5.0
4499		Water Transportation Services, NEC				
4499	pt	Boat and Ship Rental	\$5.0	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)	\$5.0
4499	pt	Lighthouse and Canal Operations	\$5.0	488310	Port and Harbor Operations (pt)	\$18.5

**Transportation, Communications,
Electric, Gas and Sanitary Services
SIC 4011 thru 4971**

4499	pt	Marine Salvage and Piloting Vessels In and Out of Harbors	\$5.0	488330	Navigational Services to Shipping (pt)	\$5.0
4499	pt	Other	\$5.0	488390	Other Support Activities for Water Transportation (pt)	\$5.0
45		Transportation by Air				
4512		Air Transportation, Scheduled				
4512	pt	Scheduled Passenger Air Transportation	1,500	481111	Scheduled Passenger Air Transportation	1,500
4512	pt	Scheduled Freight Air Transportation	1,500	481112	Scheduled Freight Air Transportation	1,500
4513		Air Courier Services	1,500	492110	Couriers (pt)	\$18.0
4522		Air Transportation, Nonscheduled				
4522	pt	Air Ambulance	1,500	621910	Ambulance Services (pt)	\$5.0
4522	pt	Nonscheduled Charter Freight Air Transportation	1,500	481212	Nonscheduled Chartered Freight Air Transportation Except , Offshore Marine Air Transportation Services	1,500 \$20.5 ¹⁵
4522	pt	Nonscheduled Charter Passenger Air Transportation	1,500	481211	Nonscheduled Chartered Passenger Air Transportation Except , Offshore Marine Air Transportation Services	1,500 \$20.5 ¹⁵
4522	pt	Sightseeing Aircraft	1,500	487990	Scenic and Sightseeing Transportation, Other (pt)	\$5.0
4581		Airports, Flying Fields, and Airport Terminal Services				
4581	pt	Air Traffic Control	\$5.0	488111	Air Traffic Control (pt)	\$5.0
4581	pt	Airfreight Handling at Airports, Hangar Operations, Airport Terminal Services, Aircraft Storage, Airports, and Flying Fields	\$5.0	488119	Other Airport Operations (pt)	\$5.0
4581	pt	Aircraft Cleaning and Janitorial Services	\$5.0	561720	Janitorial Services (pt)	\$12.0
4581	pt	Aircraft Servicing and Repairing	\$5.0	488190	Other Support Activities for Air Transportation	\$5.0
46		Pipelines, Except Natural Gas				
4612		Crude Petroleum Pipelines	1,500	486110	Pipeline Transportation of Crude Oil	1,500
4613		Refined Petroleum Pipelines	1,500	486910	Pipeline Transportation of Refined Petroleum Products	1,500
4619		Pipelines, NEC	\$25.0	486990	All Other Pipeline Transportation	\$25.0
47		Transportation Services				
4724		Travel Agencies	⁶ \$1.0	561510	Travel Agencies	\$1.0 ¹⁰
4725		Tour Operators	\$5.0	561520	Tour Operators	\$5.0
4729		Arrangement of Passenger Transportation, NEC				
4729	pt	Arrangement of Carpools and Vanpools	\$5.0	488999	All Other Support Activities for Transportation (pt)	\$5.0
4729	pt	Except Arrangement of Carpools and Vanpools	\$5.0	561599	All Other Travel Arrangement and Reservation Services (pt)	\$5.0
4731		Arrangement of Transportation of Freight and Cargo				
4731	pt	Freight Rate Auditors and Tariff Consultants	\$18.5	541614	Process, Physical Distribution, and Logistics Consulting Services (pt)	\$5.0
4731	pt	Except Freight Rate Auditors and Tariff Consultants	\$18.5	488510	Freight Transportation Arrangement Except , Non-Vessel Owning Common Carriers and Household Goods Forwarders	\$5.0 ¹⁰ \$18.5
4741		Rental of Railroad Cars				
4741	pt	Rental of Railroad Cars	\$5.0	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)	\$5.0
4741	pt	Grain Leveling in Railroad Cars, Grain Trimming for Railroad Equipment, Precooling of Fruits and Vegetables in Connection with Transportation, and Railroad Car Cleaning, Icing, Ventilating and Heating	5	488210	Support Activities for Rail Transportation (pt)	\$5.0
4783		Packing and Crating	\$18.5	488991	Packing and Crating	\$18.5
4785		Fixed Facilities and Inspection and Weighing Services for Motor				
4785	pt	Marine Cargo Checkers	\$5.0	488390	Other Support Activities for Water Transportation (pt)	\$5.0
4785	pt	Except Marine Cargo Checkers	\$5.0	488490	Other Support Activities for Road Transportation (pt)	\$5.0
4789		Transportation Services, NEC				

**Transportation, Communications,
Electric, Gas and Sanitary Services
SIC 4011 thru 4971**

4789	pt	Pipeline Terminals and Stockyards for Transportation	\$5.0	488999	All Other Support Activities for Transportation (pt)	\$5.0
4789	pt	Horse-drawn Cabs and Carriages	\$5.0	487110	Scenic and Sightseeing Transportation, Land (pt)	\$5.0
4789	pt	Dining Car Operations on a Fee or Contract Basis	\$5.0	722310	Food Service Contractors	\$15.0
4789	pt	Other	\$5.0	488210	Support Activities for Rail Transportation (pt)	\$5.0
48		Communications				
4812		Radiotelephone Communications				
4812	pt	Paging Carriers	1,500	513321	Paging	1,500
4812	pt	Cellular Carriers	1,500	513322	Cellular and Other Wireless Telecommunications (pt)	1,500
4812	pt	Paging and Cellular Resellers	1,500	513330	Telecommunications Resellers (pt)	1,500
4813		Telephone Communications, Except Radiotelephone				
4813	pt	Except Resellers	1,500	513310	Wired Telecommunications Carriers (pt)	1,500
4813	pt	Wired Resellers	1,500	513330	Telecommunications Resellers (pt)	1,500
4813	pt	Satellite Resellers	1,500	513340	Satellite Telecommunications (pt)	\$11.0
4822		Telegraph and Other Message Communications	\$5.0	513310	Wired Telecommunications Carriers (pt)	1,500
4832		Radio Broadcasting Stations				
4832	pt	Networks	\$5.0	513111	Radio Networks	\$5.0
4832	pt	Stations	\$5.0	513112	Radio Stations	\$5.0
4833		Television Broadcasting Stations	\$10.5	513120	Television Broadcasting	\$10.5
4841		Cable and Other Pay Television Services				
4841	pt	Cable Networks	\$11.0	513210	Cable Networks	\$11.0
4841	pt	Except Cable Networks	\$11.0	513220	Cable and Other Program Distribution	\$11.0
4899		Communications Services, NEC				
4899	pt	Taxi Cab Dispatch	\$11.0	485310	Taxi Service (pt)	\$5.0
4899	pt	Ship-to-Shore Broadcasting Communications	\$11.0	513322	Cellular and Other Wireless Telecommunications (pt)	1,500
4899	pt	Satellite Communications	\$11.0	513340	Satellite Telecommunications (pt)	\$11.0
4899	pt	Except Taxi Cab Dispatch Ship-to-Shore Communications and Satellite Communications	\$11.0	513390	Other Telecommunications	\$11.0
49		Electric, Gas, and Sanitary Services				
4911		Electric Services				
4911	pt	Hydroelectric Power Generation	4 million megawatt hrs.	221111	Hydroelectric Power Generation (pt)	4 million megawatt hrs. ¹
4911	pt	Electric Power Generation by Fossil Fuels	4 million megawatt hrs.	221112	Fossil Fuel Electric Power Generation (pt)	4 million megawatt hrs. ¹
4911	pt	Electric Power Generation by Nuclear Fuels	4 million megawatt hrs.	221113	Nuclear Electric Power Generation (pt)	4 million megawatt hrs. ¹
4911	pt	Other Electric Power Generation	4 million megawatt hrs.	221119	Other Electric Power Generation (pt)	4 million megawatt hrs. ¹
4911	pt	Electric Power Transmission and Control	4 million megawatt hrs.	221121	Electric Bulk Power Transmission and Control (pt)	4 million megawatt hrs. ¹
4911	pt	Electric Power Distribution	4 million megawatt hrs.	221122	Electric Power Distribution (pt)	4 million megawatt hrs. ¹
4922		Natural Gas Transmission	\$5.0	486210	Pipeline Transportation of Natural Gas (pt)	\$5.0
4923		Natural Gas Transmission and Distribution				
4923	pt	Distribution	\$5.0	221210	Natural Gas Distribution (pt)	4 million megawatt hrs. ¹
4923	pt	Transmission	\$5.0	486210	Pipeline Transportation of Natural Gas (pt)	\$5.0
4924		Natural Gas Distribution	500	221210	Natural Gas Distribution (pt)	4 million megawatt hrs. ¹

**Transportation, Communications,
Electric, Gas and Sanitary Services
SIC 4011 thru 4971**

4925		Mixed, Manufactured, or Liquefied Petroleum Gas Production and/or Distribution	\$5.0	221210	Natural Gas Distribution (pt)	4 million megawatt hrs. ¹
4931	Electric and Other Services Combined					
4931	pt	Hydroelectric Power Generation When Combined with Other Services	\$5.0	221111	Hydroelectric Power Generation (pt)	4 million megawatt hrs. ¹
4931	pt	Electric Power Generation by Fossil Fuels When Combined with Other Services	\$5.0	221112	Fossil Fuel Electric Power Generation (pt)	4 million megawatt hrs. ¹
4931	pt	Electric Power Generation by Nuclear Fuels When Combined with Other Services	\$5.0	221113	Nuclear Electric Power Generation (pt)	4 million megawatt hrs. ¹
4931	pt	Other Electric Power Generation When Combined with Other Services	\$5.0	221119	Other Electric Power Generation (pt)	4 million megawatt hrs. ¹
4931	pt	Electric Power Transmission When Combined with Other Services	\$5.0	221121	Electric Bulk Power Transmission and Control (pt)	4 million megawatt hrs. ¹
4931	pt	Electric Power Distribution When Combined with Other Services	\$5.0	221122	Electric Power Distribution (pt)	4 million megawatt hrs. ¹
4931	pt	Natural Gas When Combined with Electric Services	\$5.0	221210	Natural Gas Distribution (pt)	500
4932		Gas and Other Services Combined	\$5.0	221210	Natural Gas Distribution (pt)	500
4939	Combination Utilities, NEC					
4939	pt	Hydroelectric Power Generation When Combined with Other Services	\$5.0	221111	Hydroelectric Power Generation (pt)	4 million megawatt hrs. ¹
4939	pt	Electric Power Generation by Fossil Fuels When Combined with Other Services	\$5.0	221112	Fossil Fuel Electric Power Generation (pt)	4 million megawatt hrs. ¹
4939	pt	Electric Power Generation by Nuclear Fuels When Combined with Other Services	\$5.0	221113	Nuclear Electric Power Generation (pt)	4 million megawatt hrs. ¹
4939	pt	Other Power Generation When Combined with Other Services	\$5.0	221119	Other Electric Power Generation (pt)	4 million megawatt hrs. ¹
4939	pt	Electric Power Transmission When Combined with Other Services	\$5.0	221121	Electric Bulk Power Transmission and Control (pt)	4 million megawatt hrs. ¹
4939	pt	Electric Power Distribution When Combined with Other Services	\$5.0	221122	Electric Power Distribution (pt)	4 million megawatt hrs. ¹
4939	pt	Natural Gas Distribution when Combined with Other Services	\$5.0	221210	Natural Gas Distribution (pt)	500
4941		Water Supply	\$5.0	221310	Water Supply and Irrigation Systems (pt)	\$5.0
4952		Sewerage Systems	\$5.0	221320	Sewage Treatment Facilities	\$5.0
4953	Refuse Systems					
4953	pt	Materials Recovery Facilities	\$10.0	562920	Materials Recovery Facilities	\$10.0
4953	pt	Hazardous Waste Treatment and Disposal	\$10.0	562211	Hazardous Waste Treatment and Disposal	\$10.0
4953	pt	Solid Waste Landfills	\$10.0	562212	Solid Waste Landfill	\$10.0
4953	pt	Solid Waste Combustors and Incinerators	\$10.0	562213	Solid Waste Combustors and Incinerators	\$10.0
4953	pt	Other Nonhazardous Waste Treatment and Disposal	\$10.0	562219	Other Nonhazardous Waste Treatment and Disposal	\$10.0
4959	Sanitary Services, NEC					
4959	pt	Vacuuming of Airport Runways	\$5.0	488119	Other Airport Operations (pt)	\$5.0
4959	pt	Remediation Services	\$5.0	562910	Remediation Services (pt) Except , Environmental Remediation Services	\$11.5 500 ¹⁴
4959	pt	Malaria Control and Mosquito Eradication	\$5.0	561710	Exterminating and Pest Control Services (pt)	\$5.0

**Transportation, Communications,
Electric, Gas and Sanitary Services
SIC 4011 thru 4971**

4959	pt	Other	\$5.0	562998	All Other Miscellaneous Waste Management Services	\$5.0
4961		Steam and Air-Conditioning Supply	\$9.0	221330	Steam and Air-Conditioning Supply	\$9.0
4971		Irrigation Systems	\$5.0	221310	Water Supply and Irrigation Systems (pt)	\$5.0